

ABSTRACT OF THE DISCLOSURE

In a semiconductor device in which a source/drain and a wiring layer are connected to each other through an associated buried conductive layer, a separation width of the buried conductive layer on an upper portion of a gate electrode is made small in order to manufacture a highly reliable and fine MOS transistor. After a silicon oxide film has been formed on a first polycrystalline silicon film so as to be aligned with a width of a gate electrode, a second polycrystalline silicon film formed on the whole surface of a substrate is selectively etched away so as to be left only on both side faces of a pattern of the silicon oxide film. Thereafter, the first polycrystalline silicon film is selectively etched away with both the silicon oxide film and the second polycrystalline silicon film as an etching mask so that the first polycrystalline film is separated with a width which is smaller than that of the gate electrode by a width of a pattern of the second polycrystalline silicon film. In such a way, the buried conductive layer including the first and second polycrystalline silicon films is formed.